



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9649]

RIN 1545-BI21

Section 3504 Agent Employment Tax Liability; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction

SUMMARY: This document contains corrections to final regulations (TD 9649) that were published in the **Federal Register** on Thursday, December 12, 2013 (78 FR 75471). The final regulations are relating to agents authorized by the secretary under section 3504 of the Internal Revenue Code to perform acts required of employers who are home care service recipients.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable December 12, 2013.

FOR FURTHER INFORMATION CONTACT: Michelle R. Weigelt, at (202) 317-6798 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9649) that are the subject of this correction is under section 3504 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9649) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9649), that are the subject of FR Doc. 2013-29664, published in the **Federal Register** on Thursday, December 12, 2013, are corrected as follows:

1. On page 75472, first column, in the preamble, under the caption “FOR FURTHER INFORMATION CONTACT”, first line, the language “Michelle R. Weigelt at (202) 622-0047” is corrected to read “Michelle R. Weigelt at (202) 317-6798”.

Martin V. Franks
Chief
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)